Alberta

MUNICIPAL AFFAIRS

FINANCIAL STATEMENT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY TOWN OF SPRUCE GROVE

87-00209/

SUGGESTIONS TO THE AUDITOR AND THE SECRETARY-TREASURER

NO PRINTED HEADING TO BE ALTERED IN ANY WAY

TO THE AUDITOR

Four blank Financial Statement forms have been mailed to the Secretary-Treasurer and when the audit is completed, the ORIGINAL should be mailed to the Deputy Minister of the Department in the envelope provided, one copy retained by yourself; and two handed to the Secretary-Treasurer. If any additional blank forms are required they may be obtained from the Department at a cost of $1 per copy.

Before commencing the audit, your attention is directed to the Duties of the Auditor, as set out in Sections 68 to 77, of the Municipal Government Act, a study of which is essential.

In accordance with the custom of previous years, a list of suggestions is appended, and we trust you will find them useful during the course of the audit.

1. Ensure that the audit file contains all legislation pertinent to municipalities complete with all amendments to date, as listed in "*A Guide to the Municipal Auditor in Alberta.*"
2. Obtain a signed engagement letter from the Secretary-Treasurer.
3. Have the Secretary-Treasurer prepare certifications regarding inventories, liabilities, etc.
4. For comparison purposes obtain a copy of the approved budget, and amendments thereto, and obtain explanations of material variances between actual expenditures and budget.
5. Obtain the by-law register and analyse for pertinent audit information.
6. Obtain a copy of the most recent Municipal Inspection report and review for pertinent audit information.
7. Prepare analyses and verify authenticity of entries for all reserve accounts, surplus accounts, investment in fixed assets accounts.
8. Ensure that required trust accounts are properly set up, administered and applied only for their specifically designated purposes.
9. Review recording of fixed assets to ensure that accounting treatment is consistent with Council's policy decisions.
10. Complete normal Auditor's verification procedures for assets, liabilities, revenues, expenditures, finances acquired and finances applied.
11. Ensure that all debenture funds have been applied as authorized by the applicable Local Authorities Board Order(s), and that any unexpended debenture funds are segregated and held pursuant to Sections 393 and 394 of the Municipal Government Act, RSA 1980.
12. Ensure that cross-referencing within financial statements and schedules has been verified.
13. Ensure that any materially important information relating to the financial statements (e.g. changes in accounting procedures, contingent liabilities, major new undertakings, etc.) are included to the financial statements.
14. Have the financial statements approved by the Secretary-Treasurer.
15. Report any control problems revealed in your review of the accounting system to the Secretary-Treasurer and Council.

NOTE CAREFULLY

See that each document that passes through your hands bears the word "Audited" and your initials.
Mail personally, the requisite number of tax and utility verification notices.
See that Bank Pass Book Balances are verified by a certificate from the Bank.

GENERAL

Your particular attention is drawn to Sections 70, 71, 72 and 73 of the Municipal Government Act and a copy of your report should be attached to this Statement. The Auditor is responsible for mailing a copy of this Statement and his report to the Deputy Minister on or before the 28th day of February and the Secretary-Treasurer must cause a copy of this Statement and Report, or the Report and a synopsis of the Statement, to be published on or before the last day of February as provided for by Section 67 of the Municipal Government Act.

TO THE SECRETARY-TREASURER

Please advise your Auditor that the blank Financial Statements are in your hands, and draw his attention to the suggestions above, as soon as you receive them.

Your books and accounts should be closed off at December 31st. They should be totalled and balanced and ready for the Auditor not later than January 31st, and earlier if possible.

May we also remind you that it is not a part of the Auditor's duty to make entries, or compute totals in your books, his sole duty being to check and verify the position already arrived at by yourself—making any corrections he may deem necessary.

Please note that you are now required to make a report and we would draw your attention to the Certificate you are required to sign.

All Government Trust Tax collections in bank, and on hand, at December 31st, should be forwarded immediately after the close of the year, and the prescribed form, showing the distribution, should also be attached to your cheque.

All cash on hand at the date of the audit should be deposited in the proper bank account, before the audit is finally completed, so that the statement will exhibit the least possible amount of cash on hand.

It will not be necessary, of course, to print the contents of this page on the Financial Statements, but the Report of the Auditor must be incorporated in the statements supplied to the electors, in accordance with Section 67 of the Municipal Government Act.

Your co-operation is requested in carrying out the above suggestions.

ALBERTA MUNICIPAL FINANCIAL STATEMENTS
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MUNICIPALITY

AUDITOR'S REPORT

The Mayor or Reeve and Council of:

.....

We have examined the Consolidated Balance Sheet of.....
..... as at December 31, 1985 and the related statements of Combined Operating Revenues and Expenditures, Combined Capital Financing Acquired and Applied, Taxes Levied and Grants-in-Lieu, Consolidated Statement of Surplus (Deficit) and Consolidated Statement of Equity in Fixed Assets and the schedules supporting these statements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1985 and the results of its operations and changes in capital financing for the year then ended in accordance with the disclosed basis of accounting described in Note 1 (page 7) applied on a basis consistent with that of the preceding year.

Dated at ..... this ..... day of ..... 19 .....

Signed ..... Firm .....

Address ..... Telephone: .....

Postal Code .....

SPECIAL REPORT
QUALIFICATIONS.

TOWN OF SPRUCE GROVE
MUNICIPALITY

YEAR

CONSOLIDATED BALANCE SHEET
As At December 31st, 1985

FS2

CONSOLIDATED ASSETS			1 PRECEDING YEAR 1984	2 CURRENT YEAR 1985
110 Cash on Hand		1	1,275	1,375
121 Cash in Chartered Banks		2		
122 Cash in Near Banks and other Financial Institutions		3	541,929	(173,778)
100 TOTAL CASH ON HAND AND ON DEPOSIT		4	543,204	(172,403)
210 Taxes and Grants-In-Lieu Receivable		5	575,793	571,973
2X0 Receivable from Other Governments		6	203,674	148,277
270 Trade Accounts Receivable		7	442,328	518,555
290 All Other Receivables		8	821,889	63,917
200 TOTAL ACCOUNTS RECEIVABLE	(FR1-24)	9	2,043,684	1,302,722
300 TOTAL INVESTMENTS, LOANS AND ADVANCES	(FR4-21)	10	5,862,184	5,748,753
477 Trust Accounts Administered (Total)		11	825	257
490 Other Assets (Specify Capital = $)		12		
400 TOTAL OTHER ASSETS		13	825	257
570 Land Held for Resale	(FR3-11)	14		
590 Other Inventories (Tangible Assets)		15		24,444
500 TOTAL INVENTORIES (TANGIBLE ASSETS)	(FR3-23)	16		24,444
610 ENGINEERING STRUCTURES FIXED ASSETS	(FR6-53)	17	14,935,619	18,807,136
620 BUILDING FIXED ASSETS	(FR7-53)	18	4,970,070	6,414,069
630 MACHINERY, EQUIPMENT FIXED ASSETS	(FR8-53)	19	1,434,704	1,457,482
640 LAND FOR OWN GOVERNMENT USES	(FR9-53)	20	2,503,392	2,721,984
650 VEHICLES FIXED ASSETS	(FR10-53)	21	1,084,664	1,126,739
600 TOTAL FIXED ASSETS		22	24,928,449	30,527,410
800 DEBT CHARGES RECOVERABLE		23		
900 NET ACCUMULATED DEFICITS	(FS0-99-9)	24		
TOTAL CONSOLIDATED ASSETS		25	33,378,346	37,431,183

CONSOLIDATED LIABILITIES			PRECEDING YEAR 1984	CURRENT YEAR 1985
100 TOTAL SHORT-TERM LOANS AND OVERDRAFTS		26		
2X0 Payable to Other Governments		27		
270 Trade Accounts Payable		28	401,651	584,058
290 All Other Payables		29	355,417	341,511
200 TOTAL ACCOUNTS PAYABLE	(FR2-21)	30	757,068	925,569
310 Debenture, Bond and Mortgage Debts	(FR11-53)	31	8,546,439	9,237,739
322 Long-Term Capital Borrowing and Capitalized Leases	(FR12-53)	32		
323 Operations Long-Term Borrowing	(FR13-51)	33		
300 TOTAL LONG-TERM DEBT OBLIGATIONS		34	8,546,439	9,237,739
47X Meter Rentals and Any Deposit Liabilities	(FR15-9)	35	39,155	34,360
477 Administered Trust Liabilities (Total)	(FR14-8)	36	825	257
490 Other Liabilities (Specify Capital = $)	(FR16-14)	37	530,141	512,529
400 TOTAL OTHER LIABILITIES		38	570,121	547,146
6XX TOTAL ALLOWANCES FOR OPERATING FUNCTIONS	(FR17-53)	39	82,592	79,544
68X TOTAL CAPITAL ASSET VALUATION ALLOWANCES	(FR18-53)	40		
7XX TOTAL RESERVES FOR OPERATING FUNCTIONS	(FR17-53)	41	44,541	45,427
78X TOTAL RESERVES FOR CAPITAL	(FR18-53)	42	6,213,939	5,117,191
800 TOTAL EQUITY IN FIXED ASSETS	(FS7-14)	43	16,899,839	21,111,395
900 NET ACCUMULATED SURPLUS	(FS0-99-13)	44	382,413	367,212
TOTAL CONSOLIDATED LIABILITIES		45	33,378,348	37,431,143

TOWN OF SPRUCE GROVE

MUNICIPALITY

COMBINED OPERATING REVENUES AND EXPENDITURES

By Function for the Year Ended December 31, 1985

FS3

FUNCTION DESCRIPTIONS		1 OPERATING REVENUES (FR19-10)	2 OPERATING EXPENDITURES (FR19-35)	3 NET COST OF OPERATIONS (FR19-36)	4 NET GAIN FROM OPERATIONS (FR19-37)
11 Council and Other Legislative	1		236,490	236,490	
12 General Administration and Other	2	492,379	2,251,483	1,759,104	
	3				
	4				
21 Police Department and Services Used	5	58,452	424,392	365,940	
23 Fire Fighting and Preventive Service	6	37,034	342,580	305,546	
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9	17,912	78,192	60,280	
	10				
	11				
31 Common Services and/or Equipment Pool	12	51,479	305,817	254,338	
32 Roads, Streets, Walks, Lighting	13	478,469	726,588	248,119	
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	991,590	1,073,838	82,248	
	20				
42 Sanitary Sewage Service and Treatment	21	1,083,373	734,660		348,713
	22				
43 Garbage Collection & Disposal	23	293,164	301,257	8,093	
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28		4,615	4,615	
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31	52,691	53,596	905	
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35	5,041	74,413	69,372	
	36				
	37				
71 Recreation Board and Other Services	38	22,400	27,412	5,012	
72 Recreation/Parks Facilities and Programs	39	526,696	1,330,139	803,443	
74 Culture: Community Hall, Library, Museum, etc.	40	159,519	432,005	272,486	
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 Operating Contingencies Reserve	50				
TOTAL FUNCTIONALIZED OPERATIONS	51	4,270,199	8,397,477	4,475,991	348,713
GENERAL MUNICIPAL REVENUES:					
100/200 Net Taxes for General Purposes (FS6-39)	52	2,702,527			2,702,527
510 Penalties and Costs on Taxes	53	159,687			159,687
540 Revenues from Franchises & Concession Contracts	54	120,058			120,058
550 Returns on Investments—Interest/Dividends/etc.	55	69,713			69,713
590 Other Revenues from Own Sources	56	157,945			157,945
730 Federal Govt. & Agencies Unconditional Grants	57				
740 Provincial Govt. & Agencies Unconditional Grants	58	818,534			818,534
750 Local Governments Unconditional Grants	59				
990 Other	60	74,363			74,363
TOTAL GENERAL MUNICIPAL REVENUES	61	4,102,827			4,102,827
TOTAL MUNICIPAL OPERATING FUNCTIONS	62	8,373,026	8,397,477	4,475,991	4,451,540
NET SURPLUS OR DEFICIT FOR YEAR	63			24,451	
98 County School Functions	64				
GROSS TOTAL OPERATING FUNCTIONS SURPLUS/DEFICIT	65	8,373,026	8,397,477	4,451,540	4,451,540

TOWN OF SPRUCE GROVE
MUNICIPALITY

COMBINED CAPITAL FINANCING ACQUIRED AND APPLIED
By Function for the Year Ended December 31, 1985

FS 4

FUNCTION DESCRIPTIONS		1 FUNDED CAPITAL AVAILABLE * (FR20 110)	2 OVEREXPENDITURES AT YEAR END (FR20 241)	3 CAPITAL FUNDS APPLIED ** (FR20 431)	4 UNEXPENDED FUNDS AT YEAR END (FR20 421)
11 Council and Other Legislative	1	4,122		4,122	
12 General Administration and Other	2	732,784		732,784	
	3				
	4				
21 Police Department and Services Used	5	2,349		2,349	
23 Fire Fighting and Preventive Service	6	48,085	50	48,135	
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	146,381		146,381	
32 Roads, Streets, Walks, Lighting	13	717,834	33,462	717,414	33,882
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	3,474,404	116,279	3,464,635	126,048
	20				
42 Sanitary Sewage Service and Treatment	21	823,177		806,154	17,023
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26	26,205	2,247	28,452	
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land Housing Building Rentals and Other	35	72,024		72,024	
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	1,910,393	219,595	2,113,624	16,364
74 Culture: Community Hall, Library, Museum, etc	40	23,684		23,684	
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 General Capital Reserves	50	368,047		368,047	
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	8,349,489	371,633	8,527,805	193,317
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	8,349,489	(1) 371,633	8,527,805	(2) 193,317

(1) Amount to be entered for deletion from equity as Overexpenditures in the Consolidated Statement of Equity on page 7

(2) Amount to be entered for addition to equity as Unexpended Balances in the Consolidated Statement of Equity on page 7

* Includes prior year's Unexpended Funds

** Includes prior year's Overexpenditure

TOWN OF SPRUCE GROVE
MUNICIPALITY

TAXES LEVIED AND GRANTS-IN-LIEU
For Preceding Year and Current Year Ended December 31, 1985

FS5

ITEM DESCRIPTIONS			PRECEDING YEAR AMOUNT	CURRENT YEAR AMOUNT
LEVIES FOR REVENUE:				
111 Residential Taxes		37	3,082,183	3,132,310
112 Commercial Taxes		38	673,325	664,376
113 Industrial Taxes		39	619,133	614,173
114 Farmland Taxes		40	13,526	68,132
110 SUB-TOTAL FOR REAL PROPERTY TAXES		1	4,388,167	4,478,991
120 Special Assessments and Local Improvements	(FS5 32)	2	574,348	582,344
130 Mobile Home License Fees Collected		3	30,959	41,223
170 Business Taxes		4	70,762	70,962
190 Power, Pipe, Cable T.V. and Other Taxes		5	55,465	41,281
230 Federal Grants-in-Lieu of Taxes		6		
240 Provincial Grants-in-Lieu of Taxes		7	109,303	146,663
250 Other Local Government Grants-in-Lieu		8		
270 Other Grants-in-Lieu of Taxes		9		
100/299 TOTAL TAXES AND GRANTS IN LIEU		10	5,229,004	5,361,464
EXPENDED BY TRANSFERS:				
74X Provincial Planning Fund Requisition		11	43,125	36,595
74X School Foundation Program Requisition(s) Total		12	315,119	257,794
SUPPLEMENTARY SCHOOL REQUISITIONS:				
75X	S.D. No	13		
75X COUNTY OF PARKLAND	S.D. No	14	1,513,489	1,500,527
75X SPRUCE GROVE CATHOLIC SCHOOL DIST	S.D. No	15	200,000	252,805
75X	S.D. No	16		
75X	S.D. No	17		
75X	S.D. No	18		
75X	S.D. No	19		
75X	S.D. No	20		
OTHER REQUISITIONS:				
75X	H.D. No	21		
75X	H.D. No	22		
75X	H.D. No	23		
75X Nursing Home		24		
75X Auxiliary Hospital		25		
75X MERIDIAN FOUNDATION	Seniors Foundation	26	22,722	28,872
75X	Seniors Foundation	27		
75X	Seniors Foundation	28		
75X	Seniors Foundation	29		
740/750 SUB-TOTAL FOR REQUISITION TRANSFERS		30	2,094,455	2,076,593
BALANCE OF LEVIES FOR MUNICIPAL PURPOSES		31	3,134,549	3,284,871
ALLOCATED AS SPECIAL MUNICIPAL LEVIES:				
120 Special Assessments and Local Improvements	(FR19 1, FR20 2)	32	574,348	582,344
1XX/2XX Special Levies for Operations	(FR19 1)	33		
1XX/2XX Levies for Capital Projects and Special Reserves	(FR20 2)	34		
100/299 SUB-TOTAL SPECIAL MUNICIPAL LEVIES		35	574,348	582,344
100/299 NET TAXES FOR GENERAL MUNICIPAL PURPOSES (1)	(FS3 52)	36	2,560,201	2,702,527

(1) The 'Net Taxes for General Municipal Purposes' must be the same as the amount on page 3.

DETAILED BREAKDOWN OF SPECIAL MUNICIPAL LEVIES

FS5A

SPECIAL ASSESSMENTS AND LOCAL IMPROVEMENTS (LINE 32)		SPECIAL LEVIES FOR OPERATIONS (LINE 33)		LEVIES FOR CAPITAL PROJECTS AND SPECIAL RESERVES (LINE 34)	
FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT
32	463,066				
41	32,433				
42	86,845				
	582,344				

TOWN OF SPRUCE GROVE

MUNICIPALITY

CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT)

As at the Year Ended December 31, 1985

FS 6

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	AIRPORT SERVICES (33)		PUBLIC TRANSIT SYSTEMS (34)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	STORM SEWERS AND DRAINAGE SYSTEMS (37)		WATER SUPPLY AND DISTRIBUTION SYSTEMS (41)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)			82,248	
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				82,248
6 – Balance at Year End			82,248	82,248

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	SANITARY SEWAGE SERVICE AND TREATMENT (42)		GARBAGE COLLECTION AND DISPOSAL SYSTEMS (43)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)		348,713	8,093	
4 – Transfers to and from Other Functions	348,713			8,093
5 – SUB-TOTAL				
6 – Balance at Year End	348,713	348,713	8,093	8,093

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	SUBDIVISION LAND AND DEVELOPMENTS (66)		GAS PRODUCTION AND DISTRIBUTION SYSTEMS (91)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	ELECTRICAL PRODUCTION AND DISTRIBUTION SYSTEMS (92)		TELEPHONE SYSTEM (EDMONTON ONLY) (93)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	( )		COUNTY SCHOOL (96)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance				
2 – Adjustments to Prior Years				
3 – Current Year Operations (from page 3)				
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL				
6 – Balance at Year End				

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS	ALL OTHER OPERATIONS DEFICIT SURPLUS (99)		TOTAL NET ACCUMULATED DEFICIT/SURPLUS (TO FS2) (99)	
	DEFICIT	SURPLUS	DEFICIT	SURPLUS
1 – Preceding Year Balance		362,413		367,212
2 – Adjustments to Prior Years	283	29,533		
3 – Current Year Operations (from page 3)	24,451			
4 – Transfers to and from Other Functions				
5 – SUB-TOTAL	24,734	391,946		
6 – Balance at Year End		367,212		

Any adjustments to prior years entered on Lines 2 or 8 of any function must be fully explained in the notes to the financial statements on Page 7

TOWN OF SPRUCE GROVE
MUNICIPALITY

F S 7

CONSOLIDATED STATEMENT OF EQUITY IN FIXED ASSETS TO DECEMBER 31, 1985

ITEM DESCRIPTIONS		1 DELETE FROM EQUITY	2 ADD TO EQUITY	3 BALANCE OF EQUITY
PRECEDING YEAR BALANCE OF EQUITY	1	624,815	205,987	16,800,838
CHANGES DURING THE YEAR:				
310 Debentures, Bonds and Mortgages (FS11-53)	2	1,734,900	1,043,600	
320 Long-Term Debt and Capitalized Leases (FS12-53)	3			
490 Other Assets and/or Liabilities (1)	4			
610 Engineering Structures Fixed Assets (FS6-53)	5	174,379	4,045,896	
620 Buildings Fixed Assets (FS7-53)	6		1,443,999	
630 Machinery, Equipment, Fixed Assets (FS8-53)	7	7,170	29,948	
640 Land for Own Government Use (FS9-53)	8		218,592	
650 Vehicle Fixed Assets (FS10-53)	9	4,475	46,550	
66X Fixed Assets Valuation Allowances (or Depreciation)	10			
XXX Overexpenditures at Year End (FS4-53)	11	371,633		
XXX Unexpended Balance for Capital Projects (FS4-53)	12		193,317	
TOTAL CHANGES TO EQUITY THIS YEAR	13	2,917,372	7,227,889	
999 CLOSING BALANCE OF EQUITY IN FIXED ASSETS (FS2-2-43)	14			21,111,355

Line 1, Co. 1 - Prior year unexpended funds (PRIOR YR. FS4-4-53)

Line 1, Col. 2 - Prior year overexpenditures (PRIOR YR. FS4-2-53)

(1) Any entry on Line 4, Column 1 or 2, must be fully explained in the notes to the financial statements on Page 7

NOTES TO FINANCIAL STATEMENTS

*(Include relevant notes for accounting policies, procedures and principles; for any material adjustments or changes in financial position; and for any contingent liabilities or major new projects.)

*NOTE 1

Alberta

MUNICIPAL AFFAIRS

SUPPORTING SCHEDULES & MUNICIPAL TREASURER'S REPORT

For the Fiscal Year Ended December 31, 1985

MUNICIPALITY TOWN OF SPRUCE GROVE

TOWN OF SPRUCE GROVE
MUNICIPALITY

COMPARATIVE ACCOUNTS RECEIVABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR1

FUNCTIONS		200 OPERATING RECEIVABLES		200 CAPITAL RECEIVABLES	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
XX Current Taxes and Grants-in-Lieu	1	155,685	301,769		
XX Arrears Taxes and Grants-in-Lieu	2	420,108	270,204		
XX Taxes on Property Acquired for Taxes	3				
32 Roads, Streets Walks, Lighting	4	37,310	1,303	457,478	7,647
34 Public Transit Systems	5				
37 Storm Sewers and Drainage	6				
	7				
41 Water Supply and Distribution	8	139,015	198,700	179,526	23,099
42 Sanitary Sewage Service and Treatment	9	133,563	146,787	115,480	31,920
	10				
56 Cemeteries and Crematoriums	11				
62 Community and/or Agricultural Services	12				
66 Subdivision Land and Developments	13		3,434	25,080	452
67 Public Housing Operations	14				
69 Land/Housing/Building Rentals and Other	15				
	16				
	17				
72 Recreation/Parks Facilities & Programs	18	201,325	169,662	39,309	709
91 Gas Production & Distribution	19				
92 Electrical Production & Distribution	20				
93 Telephone System	21				
96 County School Functions	22				
98 All Other Functions Receivables	23	134,789	146,946	5,016	90
GRAND TOTAL FUNCTIONS RECEIVABLES (1)	24	1,221,795	1,238,805	821,889	63,917

(1) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Receivable" amounts in the 'Consolidated Balance Sheet' on page 2.

COMPARATIVE ACCOUNTS PAYABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR2

FUNCTIONS		200 OPERATING PAYABLES		200 CAPITAL PAYABLES	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	1	39,463	73,976	112,454	2,980
34 Public Transit Systems	2				
37 Storm Sewers and Drainage	3				
	4				
41 Water Supply and Distribution	5	58,212	84,231	6,339	80,555
42 Sanitary Sewage Service and Treatment	6	2,993	5,049		
	7				
56 Cemeteries and Crematoriums	8				
62 Community and/or Agricultural Services	9				
66 Subdivision Land and Developments	10				
67 Public Housing Operations	11				
69 Land/Housing/Building Rentals and Other	12	6,046	16,155		
	13				
	14				
72 Recreation/Parks Facilities & Programs	15	165,835	138,474	88,633	101,595
91 Gas Production & Distribution	16				
92 Electrical Production & Distribution	17				
93 Telephone System	18				
96 County School Functions	19				
98 All Other Functions Payables		275,508	416,722	1,585	3,832
GRAND TOTAL FUNCTIONS PAYABLES (2)	20	548,057	734,607	209,011	190,962

(2) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Payable" amounts in the 'Consolidated Balance Sheet' on page 2.

TOWN OF SPRUCE GROVE
MUNICIPALITY

COMPARATIVE INVENTORIES
For Preceding Year and as at December 31, 1985

FR3

FUNCTIONS REPORTED	500 INVENTORIES	
	1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE
31 Common Services and/or Equipment Pool		
32 Roads, Streets, Walks, Lighting		
34 Public Transit Systems		
37 Storm Sewers and Drainage		
41 Water Supply and Distribution		
42 Sanitary Sewage Service and Treatment		
56 Cemeteries and Crematoriums		
62 Community and/or Agricultural Services		
66 Subdivision Land and Developments (FS2 14)		
67 Public Housing Operations		
69 Land/Housing/Building Rentals and Other		
91 Gas Production & Distribution		
92 Electrical Production & Distribution		
93 Telephone System		
96 County School Functions		
98 All Other Functions Inventories		24,444
GRAND TOTAL FUNCTIONS INVENTORIES (1)		24,444

(1) Must equal the preceding and current year amounts in "500 Total Inventories (Tangible Assets)" in the Consolidated Balance Sheet on page 2

COMPARATIVE INVESTMENTS FOR OPERATIONS AND CAPITAL
For Preceding Year and as at December 31, 1985

FR4

FUNCTIONS REPORTED	300 OPERATING INVESTMENTS		300 CAPITAL INVESTMENTS	
	1 PRECEDING YEAR BALANCE	CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	413,864	454,826	728,110	1,145,929
34 Public Transit Systems				
37 Storm Sewers and Drainage			591,600	609,035
41 Water Supply and Distribution			796,479	409,798
42 Sanitary Sewage Service and Treatment				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other	8,390	9,541	572,976	601,255
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
96 County School Functions				
98 All Other Functions Investments	26,918	34,181	2,723,847	2,484,188
GRAND TOTAL FUNCTIONS INVESTMENTS (2)	449,172	498,548	5,413,012	5,250,205

(2) The sum of Operating and Capital balances for the preceding year and the current year must equal the "300 Total Investments Loans and Advances" on page 2

INVESTMENTS BY TYPE HELD AT DECEMBER 31, 1985

FR5

	1 FEDERAL GOVERNMENT AND AGENCIES	2 PROVINCIAL GOVERNMENT AND AGENCIES	3 LOCAL GOVERNMENTS AND AGENCIES	4 SECURITIES BONDS AND DEBENTURES	5 BANK CERTIFICATES AND TERM DEPOSITS
OPERATING INVESTMENTS		10			498,538
CAPITAL INVESTMENTS					5,250,205
GRAND TOTAL INVESTMENTS		10			5,748,743

TOWN OF SPRUCE GROVE
MUNICIPALITY

610 ENGINEERING STRUCTURES FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR6

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	37,131			37,131
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13	9,678,412	583,431		10,261,843
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17	475			475
	18				
41 Water Supply and Distribution System	19	2,321,363	3,186,088		5,507,451
	20				
42 Sanitary Sewage Service and Treatment	21	2,096,013			2,096,013
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	115,581			115,581
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35	126,528			126,528
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	507,513	276,377	174,379	609,511
74 Culture: Community Hall, Library, Museum, etc.	40	52,603			52,603
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	14,935,619	4,045,896	174,379	18,807,136
96 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 14,935,619	(2) 4,045,896	(2) 174,379	(1) 18,807,136

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF SPRUCE GROVE

MUNICIPALITY

620 BUILDING FIXED ASSETS

Continuity During the Year Ended December 31, 1985 FR7

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	2,225,694			2,225,694
	3				
	4				
21 Police Department and Services Used	5	114,133			114,133
23 Fire Fighting and Preventive Service	6	718,257			718,257
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting,	13	63,658	2,250		65,908
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	38,917			38,917
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26		28,452		28,452
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	1,073,741	1,413,297		2,487,038
74 Culture: Community Hall, Library, Museum, etc.	40	735,670			735,670
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	4,970,070	1,443,999		6,414,069
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 4,970,070	(2) 1,443,999	(2)	(1) 6,414,069

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2

(2) The grand total amounts for 'Additions' and 'Reductions' must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF SPRUCE GROVE
MUNICIPALITY

630 MACHINERY, EQUIPMENT FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR8

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1		2,061		
12 General Administration and Other	2	300,485	2,395		304,941
	3				
	4				
21 Police Department and Services Used	5	29,807	2,349		32,156
23 Fire Fighting and Preventive Service	6	80,903			80,903
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	38,349			38,349
32 Roads, Streets, Walks, Lighting	13	143,986		1,000	142,986
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	52,408			52,408
	20				
42 Sanitary Sewage Service and Treatment	21	94,678			94,678
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	76,970			76,970
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	460,853		6,170	454,683
74 Culture: Community Hall, Library, Museum, etc.	40	156,265	23,143		179,408
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	1,434,704	29,948	7,170	1,457,482
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 1,434,704	(2) 29,948	(2) 7,710	(1) 1,457,482

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments

TOWN OF SPRUCE GROVE
MUNICIPALITY

640 LAND FOR GOVERNMENT USE

Continuity During the Year Ended December 31, 1985 FR9

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	550,192	2,962		553,154
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6	400			400
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13	4,366			4,366
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	2,354			2,354
	20				
42 Sanitary Sewage Service and Treatment	21	124,591			124,591
	22				
43 Garbage Collection & Disposal	23	1,030			1,030
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32	225,191			225,191
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35	1,064,748			1,064,748
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	377,720	215,630		593,350
74 Culture: Community Hall, Library, Museum, etc	40	152,800			152,800
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	2,503,392	218,592		2,721,984
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 2,503,392	(2) 218,592	(2)	(1) 2,721,984

(1) The grand total amounts for 'Beginning of Year Balance' and 'Current Year End Balance' must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for 'Additions' and 'Reductions' must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and or transferred to Other Local Governments.

TOWN OF SPRUCE GROVE
MUNICIPALITY

650 VEHICLE FIXED ASSETS

Continuity During the Year Ended December 31, 1985 FR10

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	137,066		4,475	132,591
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6	97,446	46,550		143,996
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	10,000			10,000
32 Roads, Streets, Walks, Lighting	13	517,651			517,651
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	32,552			32,552
	20				
42 Sanitary Sewage Service and Treatment	21	134,623			134,623
	22				
43 Garbage Collection & Disposal	23	54,500			54,500
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39	100,826			100,826
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	1,084,664	46,550	4,475	1,126,739
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 1,084,664	(2) 46,550	(2) 4,475	(1) 1,126,739

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF SPRUCE GROVE
MUNICIPALITY

310 DEBENTURES, BOND AND MORTGAGE ISSUES

Continuity During the Year Ended December 31, 1985

FR11

FUNCTION DESCRIPTIONS		1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	492,831		37,679	455,152
	3				
	4				
21 Police Department and Services Used	5	27,900		2,362	25,538
23 Fire Fighting and Preventive Service	6	314,151	16,500	74,194	256,457
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12	133,196		61,594	71,602
32 Roads, Streets, Walks, Lighting	13	4,156,896		166,189	3,990,707
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19	938,696	1,326,400	20,096	2,245,000
	20				
42 Sanitary Sewage Service and Treatment	21	1,424,520		630,662	793,858
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31	180,169		2,041	178,128
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35				
	36				
	37				
71 Recreation Board and Other Services	38	180,169		2,041	178,128
72 Recreation/Parks Facilities and Programs	39	337,684	392,000	42,661	687,023
74 Culture: Community Hall, Library, Museum, etc.	40	360,227		4,081	356,146
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
	50				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51	8,546,439	1,734,900	1,043,600	9,237,739
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS	53	(1) 8,546,439	(2) 1,734,900	(2) 1,043,600	(1) 9,237,739

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE List any debentures of Other Local Governments assumed by and/or transferred to Other Local Governments.

Add in this space, or attach a sheet, a listing of any debentures completely or partially paid out prior to the normal maturity date

TOWN OF SPRUCE GROVE

MUNICIPALITY

The Statement of Trust Account Assets has been deleted. Instead the "Year End Liability Balance" in the Statement of Trust Liabilities must be less than or equal to the amount shown for the "477 Trust Accounts Administered (Total)" asset item in the Consolidated Balance sheet, page 2.

Counties and the Town of Devon are to insert lines for any appropriate school amounts.

All opening and year end balances must agree with appropriate items in the "Consolidated Balance Sheet," Schedule FS2.

477 STATEMENT OF TRUST LIABILITIES

For The Year Ended December 31, 1985

FR14

	1 OPENING BALANCE	2 TRUST LIABILITY ADDITIONS	3 TRUST CLAIMS REDUCTIONS	4 YEAR END LIABILITY BALANCE
Tax Sale Surplus Trust Liability 1				
Cemetery Perpetual Care Liability 2				
Others 3	825	257	825	257
4				
5				
TOTAL TRUST ACCOUNT LIABILITIES 6	825	257	825	257

47X METER RENTALS AND ANY DEPOSIT LIABILITIES

For The Year Ended December 31, 1985

FR15

	1 OPENING BALANCE	2 NEW DEPOSITS	3 DEPOSITS REFUNDED	4 YEAR END LIABILITY BALANCE
32 Deposits for Road Maintenance 1				
41 Water Meter Deposits 2	39,155		4,795	34,360
91 Gas Meter Deposits 3				
92 Electricity Meter Deposits 4				
Others 5				
6				
7				
8				
TOTAL METER AND OTHER DEPOSIT LIABILITIES 9	39,155		4,795	34,360

490 PREPAID LOCAL IMPROVEMENTS AND OTHER LIABILITIES

For The Year Ended December 31, 1985

FR16

	1 OPENING BALANCE	2 NEW PREPAIDS & OTHERS	3 REDUCTIONS THIS YEAR	4 YEAR END LIABILITY BALANCE
32 Roads, Curbs, Walks 1	195,457	21,679	21,977	195,159
37 Storm Sewers and Drainage 2	299,585	23,827	36,575	286,837
41 Water Distribution Improvements Prepaid 3				
42 Sanitary Sewage Improvements Prepaid 4				
4X (Specify) 5				
6				
7				
Other Prepayments Deferred Revenues, etc 8				
PREPAID LICENCES 9	5,100	6,300	5,100	6,300
PREPAID TAX CERTIFICATES 10	1,681	3,828	3,349	2,160
PREPAID TAXES 11	1,415		1,415	- 0 -
PREPAID RENT 12	26,901	22,070	26,898	22,073
Excess Collections on Requisitions 13				
TOTAL PREPAYMENTS AND OTHER LIABILITIES 14	530,141	77,702	95,314	512,529

TOWN OF SPRUCE GROVE

MUNICIPALITY

OPERATING FUNCTION COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31, 1985

FR17

FUNCTION DESCRIPTIONS		6XX OPERATING ALLOWANCES		7XX OPERATING RESERVES	
		1 PRECEDING YEAR BALANCE	2 CURRENT BALANCE	3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2	82,592	79,544	36,239	34,175
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12				
32 Roads, Streets, Walks, Lighting	13				
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19				
	20				
42 Sanitary Sewage Service and Treatment	21				
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and/or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land/Housing/Building Rentals and Other	35			8,539	9,541
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39			163	1,711
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
	49				
97 Operating Contingencies Reserve	50				
TOTAL MUNICIPAL OPERATING FUNCTIONS	51	82,592	79,544	44,941	45,427
98 County School Functions	52				
GRAND TOTAL OPERATING FUNCTIONS (1)	53	82,592	79,544	44,941	45,427

(1) To agree with total operating allowances and operating reserves on the Consolidated Balance Sheet, page 2.

TOWN OF SPRUCE GROVE

MUNICIPALITY

CAPITAL FUNCTIONS COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31, 1985

FR18

FUNCTION DESCRIPTIONS		6XX CAPITAL ALLOWANCES		7XX CAPITAL RESERVES	
		3 PRECEDING YEAR BALANCE	4 CURRENT BALANCE	5 PRECEDING YEAR BALANCE	6 CURRENT BALANCE
11 Council and Other Legislative	1				
12 General Administration and Other	2			24,868	78,808
	3				
	4				
21 Police Department and Services Used	5				
23 Fire Fighting and Preventive Service	6				
24 Disaster Service and Emergency Measures	7				
25 Ambulance Services and First Aid	8				
26 By-Laws Enforcement and Other	9				
	10				
	11				
31 Common Services and/or Equipment Pool	12			455,440	652,416
32 Roads, Streets, Walks, Lighting	13			1,208,498	1,166,510
	14				
33 Airport Services	15				
34 Public Transit Systems	16				
37 Storm Sewers and Drainage	17				
	18				
41 Water Supply and Distribution System	19			568,742	137,812
	20				
42 Sanitary Sewage Service and Treatment	21			982,177	618,803
	22				
43 Garbage Collection & Disposal	23				
	24				
	25				
51 Family and Community Support Services	26				
52 Day Care	27				
53 Other Public Health (can include Cemeteries)	28				
56 Cemeteries and Crematoriums	29				
	30				
61 Municipal Planning, Zoning & Development	31				
62 Community and or Agricultural Services	32				
66 Subdivision Land and Developments	33				
67 Public Housing Operations	34				
69 Land Housing/Building Rentals and Other	35			620,473	606,536
	36				
	37				
71 Recreation Board and Other Services	38				
72 Recreation/Parks Facilities and Programs	39			67,097	34,644
74 Culture: Community Hall, Library, Museum, etc.	40				
75 Convention Centre	41				
	42				
	43				
91 Gas Production and Distribution	44				
92 Electrical Production and Distribution	45				
93 Telephone System	46				
	47				
	48				
97 General Capital Reserves	49				
	50			2,286,639	1,821,662
TOTAL MUNICIPAL CAPITAL FUNCTIONS	51			6,213,934	5,117,191
98 County School Functions	52				
GRAND TOTAL CAPITAL FUNCTIONS (1)	53			6,213,934	5,117,191

(1) To agree with total capital allowances and capital reserves on the Consolidated Balance Sheet, page 2

TOWN OF SPRUCE GROVE
MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT
For the Year Ended December 31, 1985

FR19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		12	21	23	26	71
REVENUES BY TYPE:						
100/200 Special Municipal Levies	1					
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3	5,711		31,763		
520 Professional & Other Licenses & Permits	4				3,625	
530 Municipal By-Law Fines Issued	5		58,452		14,287	
550 Return on Investments held for Function	6					
560 Rental Revenues	7	6,869		4,000		
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10			1,271		9,775
850 Local Government Conditional Grants	11					12,625
910 Drawn from Operating Allowances	12	22,930				
920 Drawn from Operating Reserves	13	40,876				
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15	415,993				
960 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	492,379	58,452	37,034	17,912	22,400
BUDGETED OPERATING REVENUES		537,652	61,000	36,200	12,300	13,571
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	699,651	52,196	147,763	59,602	1,917
200 Contracted and General Services	20	157,488	357,486	8,906	12,698	2,507
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22	86,289	10,488	50,418	5,892	9,796
7X0 Grants to Government	23					
781 Contributed to Other Operating Functions	24					
782 Contributed to Capital Programs	25	367,262				
783 Added to Function Operating Allowances	26	25,978				
784 Added to Function Operating Reserves	27	41,362				
785 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29			21,416		13,192
810 Bank Charges & Short-Term Interest	30	46,697				
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32	678,404	4,222	114,077		
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34	148,352				
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	2,251,483	424,392	342,580	78,192	27,412
BUDGETED OPERATING EXPENDITURES		1,931,776	437,437	326,096	81,471	14,271
NET FUNCTION OPERATING COST (To FS3 COL. 3)	36	1,759,104	365,940	305,546	60,280	5,012
NET FUNCTION OPERATING GAIN (To FS3 COL. 4)	37					
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST		1,394,124	376,437	289,896	69,171	700

Notes: 1 One column to be completed for each operating function (except County School) reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3
(a) Total Function Operating Revenues,
(b) Total Function Operating Expenditures,
(c) Net Function Operating Cost or
(d) Net Function Operating Gain

TOWN OF SPRUCE GROVE

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		31	32	61	41	42
REVENUES BY TYPE						
100/200 Special Municipal Levies	1					
300 Sales to Other Governments	2		463,066		32,433	86,845
400 Sales of Goods and Services	3		6,312	1,280	840,667	365,457
520 Professional & Other Licenses & Permits	4			50,589		
530 Municipal By-Law Fines Issued	5					
550 Return on Investments held for Function	6					
560 Rental Revenues	7	51,479		822		
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10		9,091			
850 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13					
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15				118,490	631,071
980 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	51,479	478,469	52,691	991,590	1,083,373
BUDGETED OPERATING REVENUES		51,937	474,183	49,500	978,252	381,845
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19	103,804	251,798	47,538	128,294	67,633
200 Contracted and General Services	20	14,437	13,389	4,197	6,773	6,995
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22	32,467	366,289	1,861	792,136	4,552
7X0 Grants to Government	23					
761 Contributed to Other Operating Functions	24					
762 Contributed to Capital Programs	25					
763 Added to Function Operating Allowances	26					
764 Added to Function Operating Reserves	27					
765 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29					
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32					
980 Gross Recoveries to Operating Functions	33	155,109	95,112		143,985	655,480
990 Other Transactions, Discounts, Adjustments	34				2,650	
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	305,817	726,588	53,596	1,073,838	734,660
BUDGETED OPERATING EXPENDITURES		303,665	765,771	132,685	1,024,856	165,827
NET FUNCTION OPERATING COST (To FS3 COL. 3)	36	254,338	248,119	905	82,248	
NET FUNCTION OPERATING GAIN (To FS3 COL. 4)	37					348,713
BUDGETED OPERATING GAIN						216,018
BUDGETED OPERATING COST		251,728	291,588	83,185	46,604	

Notes: 1 One column to be completed for each operating function (except County School) reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3

(a) Total Function Operating Revenues,

(b) Total Function Operating Expenditures,

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

TOWN OF SPRUCE GROVE
MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR19

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		43	69	72	74	11
REVENUES BY TYPE						
100/200 Special Municipal Levies	1					
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3	293,164	3,168	146,765	111,126	
520 Professional & Other Licenses & Permits	4					
530 Municipal By-Law Fines Issued	5					
550 Return on Investments held for Function	6					
560 Rental Revenues	7			146,452	4,745	
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10		1,873	117,352	33,157	
850 Local Government Conditional Grants	11			99,572	10,491	
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13					
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15			16,555		
980 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18	293,164	5,041	526,696	159,519	
BUDGETED OPERATING REVENUES		294,500	1,000	566,810	125,734	
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19		36,170	647,632	188,491	82,134
200 Contracted and General Services	20	301,257	19,951	184,594	50,836	11,450
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22		11,411	311,504	142,122	2,578
7X0 Grants to Government	23					
761 Contributed to Other Operating Functions	24					
762 Contributed to Capital Programs	25			3,098		
763 Added to Function Operating Allowances	26					
764 Added to Function Operating Reserves	27					
765 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29		2,073			140,328
810 Bank Charges & Short Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32			135,722	50,556	
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34		4,808	47,589		
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	301,257	74,413	1,330,139	432,005	236,490
BUDGETED OPERATING EXPENDITURES		294,500		1,284,696	379,487	234,285
NET FUNCTION OPERATING COST (To FS3 COL. 3)	36	8,093	69,372	803,443	272,486	236,490
NET FUNCTION OPERATING GAIN (To FS3 COL. 4)	37					
BUDGETED OPERATING GAIN			1,000			
BUDGETED OPERATING COST				717,886	253,753	234,285

Notes: 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3, Combined Operating Revenues and Expenditures.

2 The following item values must agree with page 3

(a) Total Function Operating Revenues,

(b) Total Function Operating Expenditures,

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

TOWN OF SPRUCE GROVE

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1985

FR 19

FUNCTION DESCRIPTIONS / ITEM DESCRIPTIONS		51				
REVENUES BY TYPE						
100/200 Special Municipal Levies	1					
300 Sales to Other Governments	2					
400 Sales of Goods and Services	3					
520 Professional & Other Licences & Permits	4					
530 Municipal By-Law Fines Issued	5					
550 Return on Investments held for Function	6					
560 Rental Revenues	7					
590 Other Revenues from Own Sources	8					
830 Federal Conditional Grants	9					
840 Provincial Conditional Grants	10					
850 Local Government Conditional Grants	11					
910 Drawn from Operating Allowances	12					
920 Drawn from Operating Reserves	13					
930 Contributed from Operating Functions	14					
940 Contributed from Capital Sources	15					
980 Gross Recoveries fm Operating Functions	16					
990 Other	17					
TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1)	18					
BUDGETED OPERATING REVENUES						
EXPENDITURES BY OBJECT						
100 Salaries, Wages and Benefits	19					
200 Contracted and General Services	20	4,615				
300 Purchases from Other Governments	21					
500 Materials, Goods, Supplies and Utilities	22					
7X0 Grants to Government	23					
761 Contributed to Other Operating Functions	24					
762 Contributed to Capital Programs	25					
763 Added to Function Operating Allowances	26					
764 Added to Function Operating Reserves	27					
765 Contributed to Own Municipal Agencies	28					
770 Grants to Individuals and Organizations	29					
810 Bank Charges & Short-Term Interest	30					
820 Long-Term Debt Charges	31					
830 Debenture Debt Charges	32					
960 Gross Recoveries to Operating Functions	33					
990 Other Transactions, Discounts, Adjustments	34					
TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2)	35	4,615				
BUDGETED OPERATING EXPENDITURES		3,700				
NET FUNCTION OPERATING COST (To FS3 COL. 3)	36	4,615				
NET FUNCTION OPERATING GAIN (To FS3 COL. 4)	37					
BUDGETED OPERATING GAIN						
BUDGETED OPERATING COST		3,700				

Notes: 1 One column to be completed for each operating function (except County School) reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values must agree with page 3

(a) Total Function Operating Revenues.

(b) Total Function Operating Expenditures.

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

TOWN OF SPRUCE GROVE

MUNICIPALITY

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES OBJECT

For the Year Ended December 31, 1985

FR19A

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
REVENUES BY TYPE		
100/200 Special Municipal Levies	1	582,344
300 Sales to Other Governments	2	
400 Sales of Goods and Services	3	1,805,413
520 Professional & Other Licenses & Permits	4	54,214
530 Municipal By-Law Fines Issued	5	72,739
550 Return on Investments held for Function	6	
580 Rental Revenues	7	214,367
590 Other Revenues from Own Sources	8	
830 Federal Conditional Grants	9	
840 Provincial Conditional Grants	10	172,519
850 Local Government Conditional Grants	11	122,688
910 Drawn from Operating Allowances	12	22,930
920 Drawn from Operating Reserves	13	40,876
930 Contributed from Operating Functions	14	
940 Contributed from Capital Sources	15	1,182,109
960 Gross Recoveries fm Operating Functions	16	
990 Other	17	
TOTAL FUNCTION OPERATING REVENUES	18	4,270,199
BUDGETED OPERATING REVENUES		3,584,484
EXPENDITURES BY OBJECT		
100 Salaries, Wages and Benefits	19	2,514,623
200 Contracted and General Services	20	1,157,579
300 Purchases from Other Governments	21	
500 Materials, Goods, Supplies and Utilities	22	1,827,803
7X0 Grants to Government	23	
781 Contributed to Other Operating Functions	24	
782 Contributed to Capital Programs	25	370,360
783 Added to Function Operating Allowances	26	25,978
784 Added to Function Operating Reserves	27	41,362
785 Contributed to Own Municipal Agencies	28	
770 Grants to Individuals and Organizations	29	177,009
810 Bank Charges & Short-Term Interest	30	46,697
820 Long-Term Debt Charges	31	
830 Debenture Debt Charges	32	2,032,667
980 Gross Recoveries to Operating Functions	33	
990 Other Transactions, Discounts, Adjustments	34	203,399
TOTAL FUNCTION OPERATING EXPENDITURES	35	8,397,477
BUDGETED OPERATING EXPENDITURES		7,380,523
NET FUNCTION OPERATING COST	36	4,127,278
NET FUNCTION OPERATING GAIN	37	348,713
BUDGETED OPERATING GAIN		217,018
BUDGETED OPERATING COST		4,013,057

TOWN OF SPRUCE GROVE

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR 20

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		11	12	21	23	31
CAPITAL FINANCES ACQUIRED:						
XXX Preceding Year Unexpended Funds Balance	1					
100/200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3				16,500	
322 Long-Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5		133,092			46,381
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7		3,216			
6X0 Sale of Fixed Assets	8		4,835			
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10					
850 Local Government Capital Grants	11					
86X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14	2,061	476,890			
930 Contributed from Operating Functions	15	2,061	111,066	2,349	1,585	100,000
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17		723			
990 Other	18		2,962		30,000	
TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4 COL 1)	19	4,122	732,784	2,349	48,085	146,381
BUDGETED FUNDED CAPITAL		10,000	114,711	2,500		50,000
OVEREXPENDITURES TO BE PROVIDED BY:						
100/200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23				50	
TOTAL OVEREXPENDITURES AT YEAR END (To FS4 COL 2)	24				50	
GRAND TOTAL CAPITAL FINANCING	25	4,122	732,784	2,349	48,135	146,381
BUDGETED TOTAL CAPITAL FINANCING		10,000	114,711	2,500		50,000
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	26		364		1,585	
490 Other Assets Acquired	27					
610 Engineering Structures Additions	28					
620 Buildings Fixed Assets Additions	29					
630 Machines, Equipment Additions	30	2,061	2,395	2,349		
640 Land acquired for Government Use	31		2,962			
650 Vehicle Additions	32				46,550	
7X0 Grants to Government	33					
781 Contributed to Operating Functions	34	2,061	17,781			
782 Contributed to Other Capital Functions	35					
783 Additions to Function Capital Allowances	36					
784 Additions to Function Capital Reserves	37		249,031			146,381
785 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40		460,251			
TOTAL CAPITAL FUNDS APPLIED (To FS4 COL 3)	41	4,122	732,784	2,349	48,135	146,381
BUDGETED CAPITAL APPLICATIONS		2,500	551,831	2,500		50,000
UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4 COL 4)	42					
GRAND TOTAL CAPITAL FINANCING	43	4,122	732,784	2,349	48,135	146,381
BUDGETED TOTAL CAPITAL FINANCING		2,500	551,831	2,500		50,000

Notes: 1 One column to be completed for each function reported on audited statement page 4. Combined Capital Financing Acquired and Applied (except amounts for School Capital).

2 The following item values must agree with page 4:
(a) Total of Funded Capital Acquired.
(b) Total Overexpenditures at Year End.
(c) Total Capital Funds Expended.
(d) Unexpended Capital Balance at Year End.

TOWN OF SPRUCE GROVE
MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED
By Type and Object for the Year Ended December 31, 1985

FR 20

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		32	41	42	51	69
CAPITAL FINANCES ACQUIRED						
XXX Preceding Year Unexpended Funds Balance	1	95,104	512,324	17,023		
100/200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3		1,326,400			
322 Long-Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5	104,827	81,339	75,321		58,486
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7	4,888	13,187			
6X0 Sale of Fixed Assets	8					
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10	462,914	938,572	627,422		
850 Local Government Capital Grants	11					
86X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14	6,995	585,896	100,821		9,744
930 Contributed from Operating Functions	15	14,250			26,205	
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17	28,856	16,324	2,590		3,614
990 Other	18		362			180
TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4 COL. 1)	19	717,834	3,474,404	823,177	26,205	72,024
BUDGETED FUNDED CAPITAL		139,450	4,031,220	84,940		55,200
OVEREXPENDITURES TO BE PROVIDED BY						
100/200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23	33,462	116,279		2,247	
TOTAL OVEREXPENDITURES AT YEAR END (To FS4 COL. 2)	24	33,462	116,279		2,247	
GRAND TOTAL CAPITAL FINANCING	25	751,296	3,590,683	823,177	28,452	72,024
BUDGETED TOTAL CAPITAL FINANCING		139,450	4,031,220	84,940		55,200
CAPITAL FINANCES APPLIED						
XXX Prior Year's Overexpenditures Balance	26	934	116,279			6,953
490 Other Assets Acquired	27					
810 Engineering Structures Additions	28	583,431	3,186,088			
820 Buildings Fixed Assets Additions	29	2,250			28,452	
830 Machines, Equipment Additions	30					
640 Land acquired for Government Use	31					
650 Vehicle Additions	32					
7X0 Grants to Government	33					
761 Contributed to Operating Functions	34		118,490	731,892		2,970
762 Contributed to Other Capital Functions	35					
763 Additions to Function Capital Allowances	36					
764 Additions to Function Capital Reserves	37	130,799	43,778	74,262		62,101
765 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED (To FS4 COL. 3)	41	717,414	3,464,635	806,154	28,452	72,024
BUDGETED CAPITAL APPLICATIONS		139,450	4,031,220	84,940		55,200
UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4 COL. 4)	42	33,882	126,048	17,023		
GRAND TOTAL CAPITAL FINANCING	43	751,296	3,590,683	823,177	28,452	72,024
BUDGETED TOTAL CAPITAL FINANCING		139,450	4,031,220	84,940		55,200

Notes: 1 One column to be completed for each function reported on audited statement page 4, Combined Capital Financing Acquired and Applied (except amounts for School Capital)

2 The following item values must agree with page 4
(a) Total of Funded Capital Acquired
(b) Total Overexpenditures at Year End
(c) Total Capital Funds Expended
(d) Unexpended Capital Balance at Year End

TOWN OF SPRUCE GROVE

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR20

ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS		72	74	97		
CAPITAL FINANCES ACQUIRED:						
XXX Preceding Year Unexpended Funds Bal'ce	1	364				
100/200 Special Municipal Levies	2					
310 Debentures, Bonds and Mortgages Issued	3	392,000				
322 Long-Term Borrowed & New Capital Leases	4					
550 Return on Investments held for Function	5	4,523	541	75,637		
570 Insurance Proceeds	6					
590 Other Revenues from Own Sources	7	227,789				
6X0 Sale of Fixed Assets	8	386				
830 Federal Capital Grants	9					
840 Provincial Capital Grants	10	325,260				
850 Local Government Capital Grants	11	308,000				
86X From Own Municipality Boards or Agencies	12					
910 Drawn from Function Capital Allowances	13					
920 Drawn from Function Capital Reserves	14	516,399		292,410		
930 Contributed from Operating Functions	15	89,701	23,143			
940 Contributed from Other Capital Functions	16					
970 Developers' Agreements and Levies	17	5,664				
990 Other	18	40,307				
TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4-COL 1)	19	1,910,393	23,684	368,047		
BUDGETED FUNDED CAPITAL		1,140,460	13,421	250,000		
OVEREXPENDITURES TO BE PROVIDED BY:						
100/200 Future Property Levies	20					
3XX Borrowing Approved but not Received	21					
915 Future Contributions from Operations	22					
990 Other (Specify)	23					
TOTAL OVEREXPENDITURES AT YEAR END (To FS4 COL 2)	24	219,595				
GRAND TOTAL CAPITAL FINANCING	25	2,129,988	23,684	368,047		
BUDGETED TOTAL CAPITAL FINANCING		1,140,460	13,421	250,000		
CAPITAL FINANCES APPLIED:						
XXX Prior Year's Overexpenditures Balance	26	79,872				
490 Other Assets Acquired	27					
610 Engineering Structures Additions	28	276,377				
620 Buildings Fixed Assets Additions	29	1,413,297				
630 Machines, Equipment Additions	30		23,143			
640 Land acquired for Government Use	31	215,630				
650 Vehicle Additions	32					
7X0 Grants to Government	33					
761 Contributed to Operating Functions	34	16,505		292,410		
762 Contributed to Other Capital Functions	35					
763 Additions to Function Capital Allowances	36					
764 Additions to Function Capital Reserves	37	111,943	541	75,637		
765 Contributed to Own Municipality Agencies	38					
770 Grants to Individuals and Organizations	39					
990 Other Transactions and Adjustments	40					
TOTAL CAPITAL FUNDS APPLIED (To FS4 COL 3)	41	2,113,624	23,684	368,047		
BUDGETED CAPITAL APPLICATIONS		1,130,460	13,421	250,000		
UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4-COL 4)	42	16,364				
GRAND TOTAL CAPITAL FINANCING	43	2,129,988	23,684	368,047		
BUDGETED TOTAL CAPITAL FINANCING		1,130,460	13,421	250,000		

Notes: 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Financing Acquired and Applied (except amounts for School Capital)

2 The following item values must agree with page 4
(a) Total of Funded Capital Acquired.
(b) Total Overexpenditures at Year End.
(c) Total Capital Funds Expended.
(d) Unexpended Capital Balance at Year End

TOWN OF SPRUCE GROVE

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1985

FR20A

ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS		GRAND TOTAL (99)
CAPITAL FINANCES ACQUIRED		
XXX Preceding Year Unexpended Funds Balance	1	624,815
100/200 Special Municipal Levies	2	
310 Debentures, Bonds and Mortgages Issued	3	1,734,900
322 Long-Term Borrowed & New Capital Leases	4	
550 Return on Investments held for Function	5	580,147
570 Insurance Proceeds	6	
590 Other Revenues from Own Sources	7	249,080
6X0 Sale of Fixed Assets	8	5,221
830 Federal Capital Grants	9	
840 Provincial Capital Grants	10	2,354,168
850 Local Government Capital Grants	11	308,000
86X From Own Municipality Boards or Agencies	12	
910 Drawn from Function Capital Allowances	13	
920 Drawn from Function Capital Reserves	14	1,991,216
930 Contributed from Operating Functions	15	370,360
940 Contributed from Other Capital Functions	16	
970 Developers' Agreements and Levies	17	57,771
990 Other	18	73,811
TOTAL OF FUNDED CAPITAL AVAILABLE	19	8,349,489
BUDGETED FUNDED CAPITAL		5,891,902
OVEREXPENDITURES TO BE PROVIDED BY		
100/200 Future Property Levies	20	
3XX Borrowing Approved but not Received	21	
915 Future Contributions from Operations	22	
990 Other (Specify)	23	371,633
TOTAL OVEREXPENDITURES AT YEAR END	24	371,633
GRAND TOTAL CAPITAL FINANCING	25	8,721,122
BUDGETED TOTAL CAPITAL FINANCING		5,891,902
CAPITAL FINANCES APPLIED		
XXX Prior Year s Overexpenditures Balance	26	205,987
490 Other Assets Acquired	27	
610 Engineering Structures Additions	28	4,045,897
620 Buildings Fixed Assets Additions	29	1,443,999
630 Machines, Equipment Additions	30	29,948
640 Land Acquired for Government Use	31	218,592
650 Vehicle Additions	32	46,550
7X0 Grants to Government	33	
781 Contributed to Operating Functions	34	1,182,109
782 Contributed to Other Capital Functions	35	
783 Additions to Function Capital Allowances	36	
784 Additions to Function Capital Reserves	37	894,473
785 Contributed to Own Municipality Agencies	38	
770 Grants to Individuals and Organizations	39	
990 Other Transactions and Adjustments	40	460,250
TOTAL CAPITAL FUNDS APPLIED	41	8,527,805
BUDGETED CAPITAL APPLICATIONS		6,311,522
UNEXPENDED CAPITAL BALANCE AT YEAR END	42	193,317
GRAND TOTAL CAPITAL FINANCING	43	6,311,522
BUDGETED TOTAL CAPITAL FINANCING		8,721,122

TOWN OF SPRUCE GROVE

MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 19 _____

FR20B

PROJECT PARTICULARS	1 CURRENT YEAR COSTS	2 PRIOR YEAR'S OVEREXPENDITURES	3 COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							11 UNEXPENDED BALANCE AT YEAR END	12 CODE	13 OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUNDS	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
16.1984 Sidewalks	2,757		2,757	4,468							1,711	5	
27.PERRIS SHOP		330	330					330					
31.1981 SIDEWALKS				10,352							10,352	5	
29.RESERVOIR UP-GRADING		116,279	116,279									9	116,279
34.FIRE HALL		1,585	1,585					1,585					
LAGOON B/L342				17,023							17,023	5	
36.WATERLINE				46,073							46,073	5	
WATERLINE B/L366				17,946							17,946	5	
44.RE SOW SITE		6,953	6,953				6,774			179			
TOTAL													

NOTE:
CODE NO. : Column number for type of financing making up unexpended or overexpended balance

town of spruce grove

MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 19 _____

FR 2 0 B

PROJECT PARTICULARS	1 CURRENT YEAR COSTS	2 PRIOR YEAR'S OVEREXPENDITURES	3 COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							11 UNEXPENDED BALANCE AT YEAR END	12 CODE	13 OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUND	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
47 WTR SUP IMPR	3,180,363		3,180,363	448,305	1,326,400	938,572	461,681			67,434	62,029	6	
46 Grove Drive	6,063		6,063				6,063						
54 Gal Sp Rd	9,504		9,504	70		9,064		(70)				6	440
55 Cal Rd 1983				1,756		(1,686)					70	6	
58 Hwy Beaut		364	364									7	364
59 Century Rd S		933	933				933						
62 Lane Pv B/L67				16,675							16,675	5	
64 Lane Pv B/L68				686							686	5	
66 Elks Hall	228,434	71,896	300,330			103,700	104,473			19,000		10	73,157
68 Rec Ofc Const				364							364	5	
TOTAL													

NOTE:
CODE NO.: Column number for type of financing making up unexpended or overexpended balance.

TOWN OF SPRUCE GROVE

MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 19 _____

FR208

PROJECT PARTICULARS	1 CURRENT YEAR COSTS	2 PRIOR YEAR'S OVEREXPENDITURES	3 COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							11 UNEXPENDED BALANCE AT YEAR END	12 CODE	13 OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUND	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
71.Areas	1,255,127	7,647	1,262,774		392,000	429,560	394,353			2,307		7	44,554
72.Street Assist	152,803		152,803	45,495		108,162				2,899	3,753	6	
73.Curbs/Gutters	14,967		14,967	15,602							635	5	
74.Cul Bd H.	370,338		370,338			347,374						6	22,964
76.Fire Dpt Unit	46,550		46,550		16,500					30,000		8	50
77.Areas Ag Soc Pk	3,000		3,000							18,000	16,000	10	
78.Hydrants	5,725		5,725				5,725						
79.Insten Dr	4,941		4,941							4,941			
80.Sr VanDorpe	28,452		28,452					26,205				8	2,247
TOTAL													

NOTE:
CODE NO.: Column number for type of financing making up unexpended or overexpended balance

TOWN OF SPRUCE GROVE
MUNICIPALITY

STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 19 _____

FR208

PROJECT PARTICULARS	1 CURRENT YEAR COSTS	2 PRIOR YEAR'S OVEREXPENDITURES	3 COSTS TO BE FINANCED (TOTAL 1 & 2)	FINANCING							11 UNEXPENDED BALANCE AT YEAR END	12 CODE	13 OVEREXPENDED BALANCE AT YEAR END
				4 PRIOR YEAR'S UNEXPENDED FUNDS	5 DEBENTURES & LONG-TERM BORROWING	6 GRANTS	7 DRAWN FROM CAPITAL RESERVES	8 CONTRIBUTED FROM OPERATING FUNC.	9 DEVELOPERS' AGREEMENTS AND LEVIES	10 SALE OF ASSETS AND OTHER			
81 Cal Rd Phase	9,163		9,163									6	9,163
82 St J & St. H Grounds Rev	31,991		31,991									7	31,008
83 Pool Renov.	60,529		60,529										60,529
84 Grove Dr Phase	895		895									7	895
TOTAL	5,420,602	205,987	5,626,589	624,815	1,734,900	1,934,746	980,002	28,050		145,760	193,317		371,633

NOTE:
CODE NO.: Column number for type of financing making up unexpended or overexpended balance

TOWN OF SPRUCE GROVE

MUNICIPALITY

FINAL REPORT ON ASSESSMENTS AND VALUATIONS FOR 1985

F R 2 1

ITEM DESCRIPTIONS	LAND ASSESSMENT		BUILDINGS AND IMPROVEMENTS		MACHINERY, EQUIPMENT AND ENGINEERING STRUCTURES SUBJECT TO S F P	TOTAL ASSESSMENT
	1 EXEMPT FROM SCHOOL FOUNDATION	2 SUBJECT TO SCHOOL FOUNDATION	3 EXEMPT FROM SCHOOL FOUNDATION	4 SUBJECT TO SCHOOL FOUNDATION	5	6
TAXABLE PROPERTY ASSESSMENTS						
Commercial Properties 1		12,381,470		15,052,780		27,434,250
Industrial Properties 2		9,685,450		15,382,378		25,067,828
Residential Properties 3	45,259,790		118,714,577			163,974,367
Farming Properties 4	655,920		192,935			848,855
TOTAL TAXABLE PROPERTY ASSESSMENTS 5	45,915,710	22,066,920	118,907,512	30,435,158		217,325,300
OTHER TAXABLE ASSESSMENTS						
Railway Rights-of-Way 6					274,140	274,140
Pipe Lines 7		3,420			1,473,010	1,476,430
Electrical Power Services 8					1,609,220	1,609,220
Cable T V Systems 9					335,040	335,040
Sec 25 Municipal Tax Act 29						
TOTAL OTHER TAXABLE ASSESSMENTS 10		3,420			3,691,410	3,694,830
GOVERNMENT PROPERTIES						
Municipal Electrical System 11						
Municipal Gas System 12						
Municipal Telephone System 28						
Municipal Rental Properties 13						
Leased, Grazing and Tax Recovery Lands 14						
TOTAL MUNICIPAL ASSESSMENTS 15						
Alberta Government Telephones 16		436,480		1,987,330	3,614,280	6,038,090
Alberta Liquor Control Board 17		145,800		263,260		409,060
Other Provincial for Grants-in-Lieu 18		423,840				423,840
Alberta Housing Corporation 19	222,540					222,540
Seniors Self Contained Units 30	82,240		557,740			639,980
TOTAL PROVINCIAL ASSESSMENTS 20	304,780	1,006,120	557,740	2,250,590	3,614,280	7,733,510
FEDERAL GOVERNMENT ASSESSMENTS 21						
GRAND TOTAL ASSESSMENTS 22	46,220,490	23,076,460	119,465,252	32,685,748	7,305,690	228,753,640

Year Last General Assessment became effective for taxation purposes Land 19 84 Improvements 19 84

TOWN OF SPRUCE GROVE

MUNICIPALITY

SUMMARY TABLE OF COMPARATIVE MILL RATES

For The Year Ended December 31, 1985

FR22

	PRECEDING YEAR 1984				CURRENT YEAR 1985			
					1	2	3	4
	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE
MUNICIPAL MILLS								
Operating Special Levies 1								
Capital Special Levies 2			.96	.96	0.13	0.13	0.13	0.13
Other Municipal Services 3	9.52	9.52	9.52	9.52	11.31	11.31	11.31	11.31
TOTAL MUNICIPAL MILLS 4	9.52	9.52	10.48	10.48	11.44	11.44	11.44	11.44
EDUCATION MILLS								
School Foundation Program 5			4.28	4.28			4.03	4.03
School Boards Representative (1) 6	6.73	6.73	6.73	6.73	7.70	7.70	7.70	7.70
TOTAL EDUCATION MILLS 7	6.73	6.73	11.01	11.01	7.70	7.70	11.73	11.73
OTHER REQUISITION MILLS 8							1.11	1.11
TOTAL REPRESENTATIVE MILL RATES 9	16.25	16.25	21.49	21.49	19.14	19.14	24.28	24.28

(1)

Public School Board 10	6.73	6.73	6.73	6.73	7.70	7.70	7.70	7.70
Separate School Board 11	5.74	5.74	5.74	5.74	7.42	7.42	7.42	7.42

TOWN OF SPRUCE GROVE
MUNICIPALITY

PAYMENT TO COUNCILLORS FOR MUNICIPAL PURPOSES 1985

FR23

DIVISION OR WARD (IF APPLICABLE)	NAME	1 SALARIES OR FEES	2 MILEAGE AND SUBSISTENCE	3 TOTAL
Mayor, Reeve or Chairman:				
	GEORGE B. CUFF	7,922	1,750	9,672
Members of Council:				
	JOSEPH ACKER	5,253	550	5,803
	JOHN STEIGER	5,253	650	5,903
	LARRY WALKER	5,253	300	5,553
	CECIL HEIL	5,253	400	5,653
	DAVID HINCH	5,253	800	6,053
	WILLIAM STEINBURG	5,253	1,500	6,753
TOTAL	1	39,440	5,950	45,390

FR24

SUMMARY MUNICIPAL STATISTICS AT DECEMBER 31, 1985

PERSONNEL		1 FULL TIME
1 Appointed Office Staff	1	3
2 Public Works Staff	2	15
3 Other People on Payroll	3	52

PERSONNEL		PART TIME
1 Appointed Office Staff	4	0
2 Public Works Staff	5	1
3 Other People on Payroll	6	36
TOTAL STAFF ON PAYROLL	7	107
Population		11,569
Total Area of Municipality	9	1,975.0 ha
Length of all open roads maintained	10	85 km

		2
Water Mains Length	1	50.88 km
Number of Fire Hydrants	2	301
Sanitary Sewer Mains Length	3	57.03 km
Storm Sewer Mains Length	4	27.25 km
Number of Parcels — Taxable Properties	5	3,538
— Exempt Properties	6	225
— Total Parcels	7	3,787
Summer Villages Number of Parcels with Residences	8	

Surety Bond No 90470 (Expires 01 Aug 86)

by SCOTTISH & YORK (AUMA)

Fire Theft and Liability Insurance

by A.U.M.A.

MUNICIPAL TREASURER'S REPORT

The information contained in the supporting schedules and reports is as shown by the books and records of TOWN OF SPRUCE GROVE or is from my own observations and valuations or is from other appointed or elected officials of this municipality. To the best of my knowledge the schedules and reports present fairly the information requested, and agree with the audited statements where specifically required.

Dated 14 February 1986 Municipal Treasurer K Eccland

TOWN OF SPRUCE GROVE
MUNICIPALITY

ANALYSIS OF DEBENTURE, BOND AND MORTGAGE DEBT
as at December 31, 1985

FR25

FUNCTIONS REPORTED		DEBENTURE DEBT		
		1 MUNICIPALITY'S SHARE	2 OWNERS (1) SHARE	3 CURRENT YEAR END BALANCE
31 Common Services and/or Equipment Pool	1	71,602		71,602
32 Roads, Streets, Walks, Lighting	2	853,506	3,130,888	3,984,394
34 Public Transit Systems	3			
37 Storm Sewers and Drainage	4			
	5			
41 Water Supply and Distribution	6	772,189	1,472,812	2,245,001
42 Sanitary Sewage Service and Treatment	7	318,020	475,839	793,859
	8			
	9			
62 Community and/or Agricultural Services	10			
66 Subdivision Land and Developments	11			
67 Public Housing Operations	12			
69 Land/Housing/Building Rentals and Other	13			
	14			
	15			
91 Gas Production & Distribution	16			
92 Electrical Production & Distribution	17			
93 Telephone System	18			
	19			
96 County School Functions	20			
98 All Other Functions Debenture Debt	21	2,142,883		2,142,883
GRAND TOTAL FUNCTIONS DEBENTURE DEBT	22	4,158,200	5,079,539	9,237,739

(1) If special frontage tax levied show Owners Share Breakdown

FUTURE DEBENTURE, BOND AND MORTGAGE DEBT CHARGES BY YEARS

FR26

ANALYSIS BY YEARS		MUNICIPAL		(1) SCHOOL	
		1 PRINCIPAL	2 INTEREST	3 PRINCIPAL	4 INTEREST
1986	1	506,912	1,094,808		
1987	2	418,809	1,028,006		
1988	3	319,667	978,365		
1989	4	354,871	943,161		
1990	5	372,400	903,947		
1991 to Maturity	6	7,265,080	7,593,673		
TOTAL	7	9,237,739	12,541,960		

(1) To be completed by Counties and Town of Devon

SOURCE OF DEBENTURES, BONDS & MORTGAGES OUTSTANDING
(MUNICIPAL BORROWING ONLY)

AS AT DECEMBER 31, 1985

F R 2 7

1

A M F C	PROV OF ALBERTA	C M H C	M. D. & L. B.	GOV'T. OF CANADA
1 9,102,834	2	3	4	5 134,905

ALBERTA HOUSING & MTG. CORP. *	ALBERTA OPP'TY COMPANY	PUBLIC BOND ISSUE	U.S. MARKET	EUROPEAN MARKET
6	7	8	9	10

MORTGAGE BORROWING	OTHER	TOTAL			CAPITALIZED LEASES
11	12	13			14

* Do not include contingent liabilities

NOTE: This form to be completed and returned directly to:

The Local Authorities Board
6th Floor, Pacific Plaza
10909 Jasper Avenue
EDMONTON, Alberta
T5J 3L9

FINANCIAL/STATISTICAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 1985

MUNICIPALITY NAME: TOWN OF SPRUCE GROVE

FORM FS2, PAGE 2		
COL. 2, LINE 42	TOTAL RESERVES FOR CAPITAL	$ 5,117,191
FORM FS3, PAGE 3		
COL. 1, LINE 62	TOTAL OPERATING REVENUES	$ 8,373,026
FORM FS3, PAGE 3		
COL. 3, LINE 63	NET DEFICIT FOR YEAR	$ 34,481
COL. 4, LINE 63	NET SURPLUS FOR YEAR	$
FORM FS5, PAGE 5		
COL. 2, LINE 10	TOTAL TAXES & GRANTS-IN-LIEU	$ 5,361,464
FORM FR25, PAGE 16		
COL. 1, LINE 22	DEBENTURE DEBT - MUNICIPALITY'S SHARE	$ 4,158,200
COL. 2, LINE 22	DEBENTURE DEBT - OWNERS' SHARE	$ 5,079,539
COL. 3, LINE 22	DEBENTURE DEBT - TOTAL	$ 9,237,739
FORM FR19A, PAGE 23		
LINE 25	CONTRIBUTED TO CAPITAL PROGRAMS	$ 370,360
FORM FR19A, PAGE 23		
LINE 32	DEBENTURE DEBT CHARGES	$ 2,032,667
LINE 31	LONG-TERM DEBT CHARGES	$
FORM FR21, PAGE 27		
COL. 1, LINE 22	LAND ASSESSMENT EXEMPT FROM S.F.P.	$ 46,220,490
COL. 3, LINE 22	BUILDINGS & IMPROVEMENTS EXEMPT FROM S.F.P.	$ 119,465,252
	TOTAL ASSESSMENTS EXEMPT FROM S.F.P.	$ 165,685,742
COL. 2, LINE 22	LAND ASSESSMENT SUBJECT TO S.F.P.	$ 23,076,460
COL. 4, LINE 22	BUILDINGS & IMPROVEMENTS SUBJECT TO S.F.P.	$ 32,685,748
COL. 5, LINE 22	MACHINES, EQUIPMENT, ENGINEERING STRUCTURES SUBJECT TO S.F.P.	$ 7,305,690
	TOTAL ASSESSMENTS SUBJECT TO S.F.P.	$ 63,067,898
COL. 6, LINE 22	GRAND TOTAL ASSESSMENTS	$ 228,753,640
FORM FR22, PAGE 28		
COL. 1/2, LINE 4	MUNICIPAL MILL RATE - RESIDENTIAL	11.44
COL. 1/2, LINE 7	EDUCATION MILL RATE - RESIDENTIAL	7.70
COL. 1/2, LINE 8	OTHER MILL RATE - RESIDENTIAL	
COL. 1/2, LINE 9	TOTAL MILL RATE - RESIDENTIAL	19.14
COL. 5, LINE 4	MUNICIPAL MILL RATE - NON-RESIDENTIAL	11.44
COL. 5, LINE 7	EDUCATION MILL RATE - NON-RESIDENTIAL	11.73
COL. 5, LINE 8	OTHER MILL RATE - NON-RESIDENTIAL	1.11
COL. 5, LINE 9	TOTAL MILL RATE - NON-RESIDENTIAL	24.28
FORM FR24, PAGE 29		
COL. 1	POPULATION	11,569
	DATE OF LAST CENSUS JUNE 1984	
FORM FR24, PAGE 29		
COL. 1, LINE 9	TOTAL AREA OF MUNICIPALITY	1975.0 ha